

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

***MONTHLY FINANCIAL STATEMENTS  
(UNAUDITED)***

***FOR THE PERIOD ENDED APRIL 30, 2012***



**COUNTY OF BRUNSWICK, NORTH CAROLINA**  
**Monthly Financial Statements**

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**Monthly Financial Statements**

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**Brunswick County Board of Commissioners**  
**ACTION AGENDA ITEM**  
2012

**TO:** Marty K. Lawing, County Manager

**ACTION ITEM #:** \_\_\_\_\_

**MEETING DATE:** 5/21/2012

**FROM:** Ann Hardy  
Ext. # 2060

**DATE SUBMITTED:** 5/10/2012

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**ISSUE/ACTION REQUESTED:**

**PUBLIC HEARING:** ☐ YES ☐ NO

Financial Report for period ended 4/30/12(UNAUDITED) for information. All reports are provided at: <http://www.brunswickcountync.gov/Portals/0/bcfiles/CurrentFYFinancialReport.pdf>

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**BACKGROUND/PURPOSE OF REQUEST:**

**General Fund**

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the General Fund for the period ended 4/30/12 on the cash basis with comparative actual amounts for the period ended 4/30/11.

Total revenues for the General Fund at 4/30/12 are \$140.1 million compared to \$134.2 million at 4/30/11 for an increase of \$5.9 million or 4.4%. Total revenues collected are currently 94% of the amended budget for the fiscal year.

Total expenditures for the General Fund at 4/30/12 are \$122.8 million compared to \$120.7 million at 4/30/11 for an increase of \$2.1 million or 1.7%. Timing differences should be taken into consideration in comparing the years since one less payroll expenditure of approximately \$2 million is in the current year. After factoring in timing differences, expenditures are approximately \$4.1 million greater than the prior year at the same time or 3.4%. Total expenditures are currently 78% of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures and net transfers between funds of \$17.4 million at 4/30/12 compared to \$15.2 million at 4/30/11 for a difference of \$2.2 million. After factoring in the \$2 million payroll timing difference, the improvement to date is approximately \$0.2 million.

**Water Fund**

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual and changes in fund balance for the Water Fund for the period ended 4/30/12 on the cash basis with comparative actual amounts for the period ended 4/30/11.

Total revenues for the Water Fund at 4/30/12 are \$17.1 million compared to \$15.9 million at 4/30/11 for an increase of \$1.2 million or 7.1%. Total revenues are currently 88% of the budget for the fiscal year.

Total expenditures for the Water Fund at 4/30/12 are \$12.8 million compared to \$12.6 million at 4/30/11 for an increase of \$0.2 million or 2.3%. However, there is 1 less payroll in FY 12 as compared to FY 11 year to date. Expenditures are currently 75% of the budget for the fiscal year.

Revenues are in excess of expenditures at 4/30/12 by \$4.2 million compared to \$3.4 million at 4/30/11. Transfers to the capital project fund of \$2.7 million, debt proceeds (including premium) of \$4.3 million and USDA GO bonds paid of \$4.3 million are reflected leaving a \$1.6 million balance compared to \$4.0

million at 4/30/11.

### **Wastewater Fund**

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the Wastewater Fund for the period ended 4/30/12 on the cash basis with comparative actual amounts for the period ended 4/30/11.

Total revenues for the Wastewater Fund at 4/30/12 are \$15.0 million compared to \$14.0 million at 4/30/11 for an increase of \$1.0 million or 7.3%. Total revenues are currently 87% of the budget for the fiscal year.

Total expenditures for the Wastewater Fund at 4/30/12 are \$16.3 million compared to \$13.4 million at 4/30/11 for an increase of \$3.0 (increased debt service) or 22.1%. However, there is 1 less payroll in FY 12 as compared to FY 11 year to date. Total expenditures are currently 92% of the amended budget for the fiscal year.

Revenues are less than expenditures at 4/30/12 by \$1.3 million compared to a surplus of \$0.6 million at 4/30/11.

Transfers to the capital project fund of a net \$2.4 million, payments to escrow agents to refund debt of \$26.7 million and issuance of debt of \$27.0 million are reflected leaving a deficit of \$2.1 million. The deficit is due to the planned transfer to the capital project fund of \$2.4 million compared to a surplus of \$2.2 million at 4/30/11. The fund would not have incurred a deficit without the planned capital project transfer.

### **Key Indicators of Revenues and Expenditures**

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

### **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 4/30/12 reports that the County had \$136.9 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$22.6 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.25%.

The various unaudited and interim financial reports are presented for information and no action is requested.

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### **FISCAL IMPACT:**

**BUDGET AMENDMENT REQUIRED:**

☐ YES ☒ NO

**CAPITAL PROJECT/GRANT ORDINANCE REQUIRED:**

☐ YES ☒ NO

**PRE-AUDIT CERTIFICATION REQUIRED:**

☐ YES ☒ NO

**REVIEWED BY DIRECTOR OF FISCAL OPERATIONS**

☒ YES ☐ NO

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### **CONTRACTS/AGREEMENTS:**

**REVIEWED BY COUNTY ATTORNEY:**

☐ YES ☐ NO ☐ N/A

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

April 30, 2012

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash, cash equivalents and investments	74,267,191	\$ 11,688,827	8,366,805	\$ 758,978	\$ 95,081,801
Cash, cash equivalents and investments - restricted	75,230	-	1,692,361	-	1,767,591
Interest receivable	79,163	14,286	10,366	1,628	105,443
Taxes receivable - net	10,723,332	-	-	-	10,723,332
Receivables - net	962,449	-	-	-	962,449
Due from other governmental agencies	282,012	-	-	-	282,012
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Total assets	<u>\$ 86,389,377</u>	<u>\$ 11,703,113</u>	<u>\$ 10,069,532</u>	<u>\$ 760,606</u>	<u>\$ 108,922,628</u>
<b>Liabilities, Equity, and Other Credits:</b>					
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 515,556	\$ 3	\$ -	\$ 500	\$ 516,059
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	<u>11,124,355</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,124,355</u>
Total liabilities	<u>11,639,911</u>	<u>3</u>	<u>-</u>	<u>500</u>	<u>11,640,414</u>
<b>Fund Balances:</b>					
Stabilization by State Statute	5,630,509	-	-	-	5,630,509
Restricted -other	210,862	-	-	-	210,862
Committed	-	8,553,110	10,069,532	760,106	19,382,748
Assigned	5,559,471	3,150,000	-	-	8,709,471
Unreserved	<u>63,348,624</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,348,624</u>
Total equity and other credits	<u>74,749,466</u>	<u>11,703,110</u>	<u>10,069,532</u>	<u>760,106</u>	<u>97,282,214</u>
Total liabilities, equity and other credits	<u>\$ 86,389,377</u>	<u>\$ 11,703,113</u>	<u>\$ 10,069,532</u>	<u>\$ 760,606</u>	<u>\$ 108,922,628</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS

FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
<b>Revenues:</b>					
Ad valorem taxes	\$ 103,535,895	\$ -	\$ -	\$ -	\$ 103,535,895
Local option sales taxes	10,421,997	-	-	-	10,421,997
Other taxes and licenses	1,618,684	-	-	809,250	2,427,934
Unrestricted intergovernmental revenues	1,182,530	-	-	-	1,182,530
Restricted intergovernmental revenues	14,164,376	824,105	658,500	713,379	16,360,360
Permits and fees	2,569,918	-	-	-	2,569,918
Sales and services	5,861,084	-	-	-	5,861,084
Investment earnings	185,314	37,539	26,901	3,644	253,398
Other	565,737	-	-	-	565,737
Total revenues	140,105,535	861,644	685,401	1,526,273	143,178,853
<b>Expenditures:</b>					
<b>Current:</b>					
General government	7,470,713	-	-	60,916	7,531,629
Public safety	24,420,197	-	-	830,871	25,251,068
Central services	10,257,872	-	-	-	10,257,872
Human services	20,396,157	-	-	-	20,396,157
Transportation	344,699	2,115,303	-	-	2,460,002
Environmental protection	11,125,520	380,708	-	-	11,506,228
Culture and recreation	2,831,066	489,492	-	-	3,320,558
Economic and physical development	3,802,757	161,319	-	1,454,799	5,418,875
Education	29,573,850	-	3,221,330	-	32,795,180
<b>Debt Service:</b>					
Principal retirement	7,949,167	-	-	-	7,949,167
Interest and fiscal charges	4,608,355	-	-	-	4,608,355
Total expenditures	122,780,353	3,146,822	3,221,330	2,346,586	131,495,091
<b>Revenues over (under) expenditures</b>	17,325,182	(2,285,178)	(2,535,929)	(820,313)	11,683,762
<b>Other Financing Sources (Uses):</b>					
Sale of capital assets	-	-	-	-	-
Payment to escrow agent for refunded debt	(49,896,170)	-	-	-	(49,896,170)
Transfers from other funds	-	334,960	-	81,069	416,029
Transfers to other funds	(449,865)	-	-	33,836	(416,029)
Premiums on bonds issued	4,789,688	-	-	-	4,789,688
Discounts on bonds issued	(196,863)	-	-	-	(196,863)
Debt financing issued	45,827,136	(32,136)	-	-	45,795,000
Total other financing sources (uses)	73,926	302,824	-	114,905	491,655
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	17,399,108	(1,982,354)	(2,535,929)	(705,408)	12,175,417
<b>Fund balance, beginning of year</b>	57,350,358	13,685,464	12,605,461	1,465,514	85,106,797
<b>Fund balance, end of year to date</b>	\$ 74,749,466	\$ 11,703,110	\$ 10,069,532	\$ 760,106	\$ 97,282,214

## COUNTY OF BRUNSWICK, NORTH CAROLINA

Exhibit E

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	General Fund			Variance Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Ad valorem taxes	\$ 102,585,336	\$ 102,585,336	\$ 103,535,895	\$ 950,559
Local option sales taxes	14,301,747	15,026,747	10,421,997	(4,604,750)
Other taxes and licenses	2,081,000	2,081,000	1,618,684	(462,316)
Unrestricted intergovernmental revenues	690,000	690,000	1,182,530	492,530
Restricted intergovernmental revenues	12,771,637	16,665,407	14,164,376	(2,501,031)
Permits and fees	2,798,485	2,845,324	2,569,918	(275,406)
Sales and services	7,913,238	7,138,329	5,861,084	(1,277,245)
Investment earnings	192,000	191,872	185,314	(6,558)
Other	1,194,650	1,429,532	565,737	(863,795)
Total revenues	<u>144,528,093</u>	<u>148,653,547</u>	<u>140,105,535</u>	<u>(8,548,012)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	9,608,800	10,732,826	7,470,713	3,262,113
Central services	14,017,649	14,217,813	10,257,872	3,959,941
Public safety	28,932,181	31,721,377	24,420,197	7,301,180
Transportation	102,992	344,699	344,699	-
Environmental protection	14,062,904	14,084,455	11,125,520	2,958,935
Economic and physical development	4,755,979	4,988,665	3,802,757	1,185,908
Human services	22,528,027	26,098,417	20,396,157	5,702,260
Education	35,488,626	35,488,626	29,573,850	5,914,776
Culture and recreation	3,947,719	4,037,686	2,831,066	1,206,620
<b>Debt Service:</b>				
Principal retirement	9,949,167	9,949,167	7,949,167	2,000,000
Interest and fiscal charges	4,911,512	4,896,512	4,608,355	288,157
Total expenditures	<u>148,305,556</u>	<u>156,560,243</u>	<u>122,780,353</u>	<u>33,779,890</u>
Revenues over (under) expenditures	<u>(3,777,463)</u>	<u>(7,906,696)</u>	<u>17,325,182</u>	<u>25,231,878</u>
<b>Other Financing Sources (Uses):</b>				
Long-term debt issued	-	45,827,135	45,827,136	1
Advance repayment of debt	-	(49,896,170)	(49,896,170)	-
Premiums on bonds	-	4,789,688	4,789,688	-
Discounts on bonds	-	(196,863)	(196,863)	-
Sale of capital assets	-	-	-	-
Transfers from other funds	3,150,000	3,310,000	-	(3,310,000)
Transfers to other funds	(1,412,899)	(1,431,735)	(449,865)	981,870
Contingency	(400,000)	(54,830)	-	54,830
Appropriated fund balance	2,440,362	5,559,471	-	(5,559,471)
Total other financing sources (uses)	<u>3,777,463</u>	<u>7,906,696</u>	<u>73,926</u>	<u>(7,832,770)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>17,399,108</u>	<u>\$ 17,399,108</u>
<b>Fund balance, beginning of year</b>			<u>57,350,358</u>	
<b>Fund balance, end of year to date</b>			<u>\$ 74,749,466</u>	



## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED APRIL 30, 2011

	Original Budget	Current Budget	Apr. 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	Apr. 30, 2011
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 99,458,578	\$ 99,458,578	\$ 100,082,824	\$ 624,246	101%	96,734,004	95,395,748
Prior year taxes	2,500,000	2,500,000	2,874,160	374,160	115%	2,876,562	3,112,845
Penalties and interest	626,758	626,758	578,911	(47,847)	92%	736,199	621,970
	<u>102,585,336</u>	<u>102,585,336</u>	<u>103,535,895</u>	<u>950,559</u>	<u>101%</u>	<u>100,346,765</u>	<u>99,130,563</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	5,897,066	6,297,066	4,293,527	(2,003,539)	68%	5,852,993	3,975,330
Article 40 (1/2%)	4,415,588	4,700,588	3,234,019	(1,466,569)	69%	4,505,897	2,999,671
Article 42 (1/2%)	3,989,093	4,029,093	2,893,310	(1,135,783)	72%	3,996,820	2,695,326
Article 44 (1/2%)	-	-	1,141	1,141	#DIV/0!	(64,023)	(51,274)
	<u>14,301,747</u>	<u>15,026,747</u>	<u>10,421,997</u>	<u>(4,604,750)</u>	<u>69%</u>	<u>14,291,687</u>	<u>9,619,053</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	110,000	110,000	137,475	27,475	125%	136,701	107,794
Deed stamp excise tax	1,900,000	1,900,000	1,403,224	(496,776)	74%	1,836,620	1,539,580
Solid waste tax	36,000	36,000	35,306	(694)	98%	45,889	34,377
White goods disposal tax	35,000	35,000	42,679	7,679	122%	33,973	26,930
	<u>2,081,000</u>	<u>2,081,000</u>	<u>1,618,684</u>	<u>(462,316)</u>	<u>78%</u>	<u>2,053,183</u>	<u>1,708,681</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	-	-	937,273	937,273		878,018	
Beer and wine tax	248,000	248,000	-	(248,000)	0%	248,907	-
Court facility fees	152,000	152,000	107,464	(44,536)	71%	153,143	115,324
Jail fees	290,000	290,000	137,793	(152,207)	48%	256,473	223,447
	<u>690,000</u>	<u>690,000</u>	<u>1,182,530</u>	<u>492,530</u>	<u>171%</u>	<u>1,536,541</u>	<u>338,771</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	12,733,486	16,584,185	14,063,578	(2,520,607)	85%	17,627,230	13,446,815
ARRA federal grant	15,151	43,375	65,112	21,737	150%	161,848	83,699
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,641	-
ABC education requirement	-	-	1,656	1,656	#DIV/0!	1,087	1,087
ABC law enforcement services	2,000	2,000	1,183	(817)	59%	1,512	1,697
State drug tax	18,000	32,847	32,847	-	100%	89,542	83,153
	<u>12,771,637</u>	<u>16,665,407</u>	<u>14,164,376</u>	<u>(2,501,031)</u>	<u>85%</u>	<u>17,884,860</u>	<u>13,616,451</u>
<b>Permits and Fees:</b>							
Building permits	610,300	610,300	634,415	24,115	104%	726,300	537,252
Register of deeds	1,085,300	1,085,300	912,115	(173,185)	84%	1,051,828	885,302
Inspection fees	105,800	105,800	101,430	(4,370)	96%	127,241	93,311
Concealed handgun permit	60,000	71,925	73,140	1,215	102%	62,820	52,520
Other permit and fees	937,085	971,999	848,818	(123,181)	87%	972,219	744,990
	<u>2,798,485</u>	<u>2,845,324</u>	<u>2,569,918</u>	<u>(275,406)</u>	<u>90%</u>	<u>2,940,408</u>	<u>2,313,375</u>
<b>Sales and Services:</b>							
Solid waste fees	1,000,000	1,000,000	934,548	(65,452)	93%	1,225,984	929,581
School resource officer reimbursement	853,240	853,240	491,816	(361,424)	58%	767,975	561,765
Rents	5,334	5,945	4,445	(1,500)	75%	5,334	4,445
EMS Charges	2,700,000	2,806,902	2,209,814	(597,088)	79%	2,791,839	2,412,202
Food Services	1,426,000	434,500	303,397	(131,103)	70%	463,741	1,060,673
Public health user fees	703,484	732,462	686,597	(45,865)	94%	805,105	661,497
Social services fees	59,000	59,000	44,125	(14,875)	75%	57,216	50,492
Public housing fees	2,000	48,260	43,331	(4,929)	90%	15,230	14,265
Tax collection fees	180,602	180,602	205,452	24,850	114%	190,595	179,607
Other sales and services	773,603	802,252	754,149	(48,103)	94%	731,050	450,235
Fuel reimbursement	-	-	-	-	#DIV/0!	-	0
Recreation services	209,975	215,166	183,410	(31,756)	85%	209,857	181,710
	<u>7,913,238</u>	<u>7,138,329</u>	<u>5,861,084</u>	<u>(1,277,245)</u>	<u>82%</u>	<u>7,263,926</u>	<u>6,506,472</u>
<b>Investment earnings</b>	<u>192,000</u>	<u>191,872</u>	<u>185,314</u>	<u>(6,558)</u>	<u>97%</u>	<u>296,024</u>	<u>247,903</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	500	500	775	275	155%	540	540
ABC bottles taxes	42,000	42,000	34,518	(7,482)	82%	46,531	33,725
County Board of Alcohol Control	24,000	24,000	18,000	(6,000)	75%	24,000	18,000
Contributions	4,000	35,809	42,615	6,806	119%	56,472	23,249
Other revenues	1,124,150	1,327,223	469,829	(857,394)	35%	1,330,646	684,513
	<u>1,194,650</u>	<u>1,429,532</u>	<u>565,737</u>	<u>(863,795)</u>	<u>40%</u>	<u>1,458,189</u>	<u>760,027</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED APRIL 30, 2011

	Original Budget	Current Budget	Apr. 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	Apr. 30, 2011
Total revenues	144,528,093	148,653,547	140,105,535	(8,548,012)	94%	148,071,583	134,241,296
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	264,435	271,785	221,025	50,760	81%	265,007	226,255
Fringe benefits	96,918	98,480	61,372	37,108	62%	70,553	65,112
Operating costs	66,100	66,750	38,747	28,003	58%	53,552	48,753
Capital outlay	-	-	-	-	#DIV/0!	-	-
	427,453	437,015	321,144	115,871	73%	389,112	340,120
<b>County Administration:</b>							
Salaries	695,608	701,128	551,905	149,223	79%	624,624	534,002
Fringe benefits	216,896	218,507	165,925	52,582	76%	192,373	158,892
Operating costs	53,000	55,730	27,265	28,465	49%	30,615	20,991
Capital outlay	-	-	-	-	#DIV/0!	-	-
	965,504	975,365	745,095	230,270	76%	847,612	713,885
<b>Finance:</b>							
Salaries	642,376	650,286	516,525	133,761	79%	623,789	533,077
Fringe benefits	220,705	222,707	177,527	45,180	80%	204,637	172,682
Operating costs	288,985	354,642	261,327	93,315	74%	274,704	254,534
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,152,066	1,227,635	955,379	272,256	78%	1,103,130	960,293
<b>Tax Administration:</b>							
Salaries	1,359,755	1,380,655	1,070,936	309,719	78%	1,293,701	1,103,825
Fringe benefits	526,470	541,419	427,300	114,119	79%	494,791	418,920
Operating costs	284,740	1,018,840	221,610	797,230	22%	379,556	352,629
Capital outlay	-	-	-	-	#DIV/0!	-	-
	2,170,965	2,940,914	1,719,846	1,221,068	58%	2,168,048	1,875,374
<b>Revenue Collector:</b>							
Salaries	408,491	418,291	331,657	86,634	79%	440,195	382,016
Fringe benefits	177,638	183,147	143,484	39,663	78%	184,357	156,619
Operating costs	76,550	77,750	40,966	36,784	53%	62,217	50,393
Capital outlay	-	-	-	-	#DIV/0!	-	-
	662,679	679,188	516,107	163,081	76%	686,769	589,028
<b>Geographic Information:</b>							
Salaries	367,250	373,210	303,881	69,329	81%	389,287	339,088
Fringe benefits	135,082	136,450	110,605	25,845	81%	136,808	117,577
Operating costs	64,630	65,670	43,191	22,479	66%	50,363	39,902
Capital outlay	-	-	-	-	#DIV/0!	-	-
	566,962	575,330	457,677	117,653	80%	576,458	496,567
<b>County Attorney:</b>							
Salaries	302,778	303,948	232,122	71,826	76%	234,871	210,330
Fringe benefits	95,457	101,678	77,919	23,759	77%	64,154	56,622
Operating costs	69,400	244,215	189,218	54,997	77%	172,016	122,903
Capital outlay	-	-	-	-	#DIV/0!	-	-
	467,635	649,841	499,259	150,582	77%	471,041	389,855
<b>Court Facilities:</b>							
Salaries	70,600	106,929	83,769	23,160	78%	118,370	99,212
Fringe benefits	22,996	39,694	29,329	10,365	74%	37,359	31,424
Operating costs	204,270	175,490	86,305	89,185	49%	98,507	73,100
Capital outlay	-	-	-	-	#DIV/0!	-	-
	297,866	322,113	199,403	122,710	62%	254,236	203,736
<b>Board of Elections:</b>							
Salaries	371,308	376,308	225,911	150,397	60%	331,255	314,633
Fringe benefits	98,634	99,611	72,961	26,650	73%	85,391	75,236
Operating costs	149,371	149,371	43,661	105,710	29%	63,915	59,773
	619,313	625,290	342,533	282,757	55%	480,561	449,642
<b>Register of Deeds:</b>							
Salaries	667,633	685,633	556,292	129,341	81%	671,656	579,417
Fringe benefits	308,489	312,267	254,940	57,327	82%	308,778	262,424
Operating costs	1,302,235	1,302,235	903,038	399,197	69%	1,254,359	995,183
	2,278,357	2,300,135	1,714,270	585,865	75%	2,234,793	1,837,024
Total general government	9,608,800	10,732,826	7,470,713	3,262,113	70%	9,211,760	7,855,524
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	586,099	595,059	470,000	125,059	79%	580,799	496,290

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED APRIL 30, 2011

	Original Budget	Current Budget	Apr. 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	Apr. 30, 2011
Fringe benefits	205,254	207,207	163,754	43,453	79%	194,352	164,001
Operating costs	307,100	327,208	250,369	76,839	77%	307,588	229,759
Capital outlay	-	8,651	8,651	-	100%	23,382	-
	<u>1,098,453</u>	<u>1,138,125</u>	<u>892,774</u>	<u>245,351</u>	<u>78%</u>	<u>1,106,121</u>	<u>890,050</u>
<b>Service Center:</b>							
Salaries	577,768	588,168	477,030	111,138	81%	569,714	485,870
Fringe benefits	230,033	232,572	188,811	43,761	81%	215,841	181,945
Operating costs	1,083,495	1,086,095	76,446	1,009,649	7%	235,700	23,736
Capital outlay	31,100	31,100	23,790	7,310	76%	-	-
	<u>1,922,396</u>	<u>1,937,935</u>	<u>766,077</u>	<u>1,171,858</u>	<u>40%</u>	<u>1,021,255</u>	<u>691,551</u>
<b>Engineering:</b>							
Salaries	305,446	308,106	218,883	89,223	71%	218,247	202,060
Fringe benefits	104,866	105,843	75,306	30,537	71%	73,505	64,523
Operating costs	30,750	33,090	19,424	13,666	59%	25,992	22,735
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>441,062</u>	<u>447,039</u>	<u>313,613</u>	<u>133,426</u>	<u>70%</u>	<u>317,744</u>	<u>289,318</u>
<b>Operation Services:</b>							
Salaries	1,951,209	2,043,882	1,620,697	423,185	79%	1,896,243	1,623,902
Fringe benefits	838,813	858,618	677,481	181,137	79%	765,711	645,114
Operating costs	2,833,400	3,267,736	2,532,988	734,748	78%	2,694,299	1,972,241
Capital outlay	33,000	33,000	32,055	945	97%	47,671	28,071
	<u>5,656,422</u>	<u>6,203,236</u>	<u>4,863,221</u>	<u>1,340,015</u>	<u>78%</u>	<u>5,403,924</u>	<u>4,269,328</u>
<b>Non-departmental:</b>							
Salaries	-	-	-	-	-	-	-
Fringe benefits	1,729,143	1,614,619	1,476,809	137,810	91%	1,898,307	1,749,982
Operating costs	1,643,688	2,218,913	1,543,967	674,946	70%	483,559	304,519
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>3,372,831</u>	<u>3,833,532</u>	<u>3,020,776</u>	<u>812,756</u>	<u>79%</u>	<u>2,381,866</u>	<u>2,054,501</u>
<b>Food Services:</b>							
Salaries	300,176	299,776	250,608	49,168	84%	298,176	254,410
Fringe benefits	148,471	153,598	128,675	24,923	84%	139,017	116,798
Operating costs	1,077,838	204,572	22,128	182,444	11%	29,034	740,198
	<u>1,526,485</u>	<u>657,946</u>	<u>401,411</u>	<u>256,535</u>	<u>61%</u>	<u>466,227</u>	<u>1,111,406</u>
Total central services	<u>14,017,649</u>	<u>14,217,813</u>	<u>10,257,872</u>	<u>3,959,941</u>	<u>72%</u>	<u>10,697,137</u>	<u>9,306,154</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Salaries	-	117,658	68,943	48,715	59%	131,153	92,782
Fringe benefits	-	63	62	1	98%	26,640	26,787
Operating costs	104,803	97,204	69,508	27,696	72%	95,876	85,459
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>104,803</u>	<u>214,925</u>	<u>138,513</u>	<u>76,412</u>	<u>64%</u>	<u>253,669</u>	<u>205,028</u>
<b>Sheriff:</b>							
Salaries	6,065,234	6,322,344	5,193,862	1,128,482	82%	6,361,170	5,450,950
Fringe benefits	2,249,957	2,322,192	1,879,314	442,878	81%	2,164,116	1,833,040
Operating costs	1,532,833	1,744,027	1,781,811	(37,784)	102%	1,929,174	1,574,213
Capital outlay	494,266	594,099	265,150	328,949	45%	429,083	429,083
	<u>10,342,290</u>	<u>10,982,662</u>	<u>9,120,137</u>	<u>1,862,525</u>	<u>83%</u>	<u>10,883,543</u>	<u>9,287,286</u>
<b>Criminal Justice Partnership:</b>							
Salaries	92,599	92,519	74,731	17,788	81%	91,725	78,491
Fringe benefits	35,934	36,326	29,574	6,752	81%	33,994	28,673
Operating costs	159,572	161,652	61,763	99,889	38%	119,109	90,854
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>288,105</u>	<u>290,497</u>	<u>166,068</u>	<u>124,429</u>	<u>57%</u>	<u>244,828</u>	<u>198,018</u>
<b>Detention Center:</b>							
Salaries	3,470,741	3,549,241	2,915,361	633,880	82%	3,377,831	2,878,241
Fringe benefits	1,430,955	1,470,903	1,189,702	281,201	81%	1,339,499	1,130,968
Operating costs	1,857,000	2,028,875	1,686,040	342,835	83%	1,752,605	1,458,528
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>6,758,696</u>	<u>7,049,019</u>	<u>5,791,103</u>	<u>1,257,916</u>	<u>82%</u>	<u>6,469,935</u>	<u>5,467,737</u>
<b>Emergency Medical:</b>							
Salaries	3,831,757	3,901,756	3,081,343	820,413	79%	3,767,664	3,229,048
Fringe benefits	1,369,572	1,402,058	1,062,703	339,355	76%	1,273,282	1,083,281
Operating costs	913,725	930,020	768,962	161,058	83%	968,431	768,232
Capital outlay	236,000	379,066	174,813	204,253	46%	149,042	-
	<u>6,351,054</u>	<u>6,612,900</u>	<u>5,087,821</u>	<u>1,525,079</u>	<u>77%</u>	<u>6,158,419</u>	<u>5,080,561</u>
<b>Emergency Management:</b>							

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED APRIL 30, 2011**

	Original Budget	Current Budget	Apr. 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	Apr. 30, 2011
Salaries	366,919	368,239	305,047	63,192	83%	384,489	328,762
Fringe benefits	124,253	125,426	103,332	22,094	82%	120,917	102,034
Operating costs	234,101	338,970	172,988	165,982	51%	164,837	103,169
Capital outlay	-	357,126	9,973	347,153	3%	-	-
	<u>725,273</u>	<u>1,189,761</u>	<u>591,340</u>	<u>598,421</u>	<u>50%</u>	<u>670,243</u>	<u>533,965</u>
<b>Other Agencies:</b>							
Fire districts	300,000	300,000	244,250	55,750	81%	304,135	279,135
Rescue Squads	262,200	262,200	123,653	138,547	47%	237,475	121,120
	<u>562,200</u>	<u>562,200</u>	<u>367,903</u>	<u>194,297</u>	<u>65%</u>	<u>541,610</u>	<u>400,255</u>
<b>Public Inspections:</b>							
Salaries	546,648	553,098	452,553	100,545	82%	542,392	465,268
Fringe benefits	205,870	208,019	169,742	38,277	82%	193,782	163,786
Operating costs	65,120	69,670	48,606	21,064	70%	50,310	38,637
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>817,638</u>	<u>830,787</u>	<u>670,901</u>	<u>159,886</u>	<u>81%</u>	<u>786,484</u>	<u>667,691</u>
<b>Coroner:</b>							
Operating costs	70,000	70,000	74,839	(4,839)	107%	53,185	36,135
<b>Central Communications:</b>							
Salaries	1,279,270	1,302,870	1,031,683	271,187	79%	1,228,749	1,066,240
Fringe benefits	533,180	547,448	414,403	133,045	76%	465,016	397,609
Operating costs	304,550	853,843	334,522	519,321	39%	451,916	213,068
Capital outlay	9,000	405,948	-	405,948	0%	-	-
	<u>2,126,000</u>	<u>3,110,109</u>	<u>1,780,608</u>	<u>1,329,501</u>	<u>57%</u>	<u>2,145,681</u>	<u>1,676,917</u>
<b>Animal Control:</b>							
Salaries	421,750	428,200	341,240	86,960	80%	447,484	388,908
Fringe benefits	180,872	183,021	145,061	37,960	79%	181,311	154,685
Operating costs	183,500	197,296	144,663	52,633	73%	229,334	203,755
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>786,122</u>	<u>808,517</u>	<u>630,964</u>	<u>177,553</u>	<u>78%</u>	<u>858,129</u>	<u>747,348</u>
Total public safety	<u>28,932,181</u>	<u>31,721,377</u>	<u>24,420,197</u>	<u>7,301,180</u>	<u>77%</u>	<u>29,065,726</u>	<u>24,300,941</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	66,000	66,000	66,000	-	100%	66,000	66,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	-	100%	27,500	27,500
Cape Fear Transportation Authority	9,492	9,492	9,492	-	100%	7,458	7,458
Brunswick Transit System	-	241,707	241,707	-	100%	160,972	160,972
Total transportation	<u>102,992</u>	<u>344,699</u>	<u>344,699</u>	<u>-</u>	<u>100%</u>	<u>261,930</u>	<u>261,930</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	351,084	356,934	276,092	80,842	77%	353,007	299,809
Fringe benefits	140,735	142,004	100,201	41,803	71%	132,136	111,030
Operating costs	13,319,900	13,270,582	10,565,627	2,704,955	80%	12,363,210	10,186,411
Capital outlay	-	63,750	-	63,750	0%	-	-
	<u>13,811,719</u>	<u>13,833,270</u>	<u>10,941,920</u>	<u>2,891,350</u>	<u>79%</u>	<u>12,848,353</u>	<u>10,597,250</u>
<b>Other:</b>							
Forestry services	212,185	212,185	153,600	58,585	72%	200,114	142,392
Soil Restoration	-	-	-	-	#DIV/0!	-	-
Artificial Reef Program	-	-	-	-	#DIV/0!	-	-
Brunswick County Beach Consortium	30,000	30,000	30,000	-	100%	30,000	30,000
Cape Fear River Corridor	9,000	9,000	-	9,000	0%	9,000	9,000
Lockwood Folly River Aquatic Restoration	-	-	-	-	#DIV/0!	-	-
	<u>251,185</u>	<u>251,185</u>	<u>183,600</u>	<u>67,585</u>	<u>73%</u>	<u>239,114</u>	<u>181,392</u>
Total environmental protection	<u>14,062,904</u>	<u>14,084,455</u>	<u>11,125,520</u>	<u>2,958,935</u>	<u>79%</u>	<u>13,087,467</u>	<u>10,778,642</u>
<b>Economic Development:</b>							
<b>Code Enforcement:</b>							
Salaries	162,325	164,375	111,614	52,761	68%	160,507	134,904
Fringe benefits	67,594	68,375	45,813	22,562	67%	63,466	53,000
Operating costs	26,825	28,775	13,789	14,986	48%	16,278	12,971
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>256,744</u>	<u>261,525</u>	<u>171,216</u>	<u>90,309</u>	<u>65%</u>	<u>240,251</u>	<u>200,875</u>
<b>Planning:</b>							
Salaries	628,761	632,156	506,080	126,076	80%	647,115	555,104

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED APRIL 30, 2011**

	Original Budget	Current Budget	Apr. 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	Apr. 30, 2011
Fringe benefits	231,509	233,899	182,524	51,375	78%	228,987	193,493
Operating costs	127,993	110,533	59,988	50,545	54%	120,101	97,179
Capital outlay	-	-	-	-	#DIV/0!	-	-
	988,263	976,588	748,592	227,996	77%	996,203	845,776
<b>Cooperative Extension:</b>							
Salaries	318,141	243,047	171,358	71,689	71%	268,821	208,199
Fringe benefits	249	91,736	53,959	37,777	59%	575	1,703
Operating costs	90,846	110,463	73,312	37,151	66%	92,258	77,001
Capital outlay	-	-	-	-	#DIV/0!	-	-
	409,236	445,246	298,629	146,617	67%	361,654	286,903
<b>Soil and Water Conservation:</b>							
Salaries	127,032	130,032	106,259	23,773	82%	125,314	107,314
Fringe benefits	51,917	52,503	43,322	9,181	83%	49,009	41,333
Operating costs	14,200	14,700	8,335	6,365	57%	15,975	12,689
Capital outlay	-	-	-	-	#DIV/0!	-	-
	193,149	197,235	157,916	39,319	80%	190,298	161,336
<b>Public Housing Section 8:</b>							
Salaries	183,490	183,268	147,292	35,976	80%	181,649	154,279
Fringe benefits	71,950	71,638	58,508	13,130	82%	67,683	56,871
Operating costs	2,273,288	2,268,992	1,890,581	378,411	83%	2,279,873	1,887,258
Capital outlay	-	-	-	-	#DIV/0!	-	-
	2,528,728	2,523,898	2,096,381	427,517	83%	2,529,205	2,098,408
<b>Community Development:</b>							
Operating costs	-	81,228	8,660	72,568	11%	5,687	1,515
<b>Economic Development:</b>							
Salaries	187,444	190,444	154,831	35,613	81%	185,827	158,990
Fringe benefits	63,915	64,501	52,449	12,052	81%	60,280	50,912
Operating costs	128,500	135,500	114,083	21,417	84%	128,500	107,083
	379,859	390,445	321,363	69,082	82%	374,607	316,985
<b>Other Economic Development:</b>							
Lockwood Folly & Shallotte Dredging	-	112,500	-	112,500	0%	-	-
Inlet Committee-Save Our Sands	-	-	-	-	#DIV/0!	-	-
Lockwood Folly Marketplace	-	-	-	-	#DIV/0!	-	-
Committee of 100	-	-	-	-	#DIV/0!	-	-
	-	112,500	-	112,500	0%	-	-
Total economic development	4,755,979	4,988,665	3,802,757	1,185,908	76%	4,697,905	3,911,798
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,271,850	2,304,950	1,840,985	463,965	80%	2,315,331	1,983,810
Fringe benefits	883,906	892,985	688,831	204,154	77%	849,621	721,737
Operating costs	67,055	241,919	152,386	89,533	63%	61,426	37,269
Capital outlay	-	45,164	23,181	21,983	51%	6,991	6,991
	3,222,811	3,485,018	2,705,383	779,635	78%	3,233,369	2,749,807
<b>Communicable Diseases:</b>							
Operating costs	233,375	267,383	230,595	36,788	86%	252,433	215,097
<b>Adult Health Maintenance:</b>							
Salaries	-	-	-	-	#DIV/0!	53,444	56,381
Fringe benefits	-	-	-	-	#DIV/0!	16,416	16,931
Operating costs	67,790	108,616	61,844	46,772	57%	98,003	77,305
	67,790	108,616	61,844	46,772	57%	167,863	150,617
<b>Senior Health</b>							
Salaries	176,672	179,022	145,749	33,273	81%	175,170	149,796
Fringe benefits	61,700	62,287	43,593	18,694	70%	50,202	42,474
Operating costs	186,275	186,925	174,718	12,207	93%	211,552	194,388
	424,647	428,234	364,060	64,174	85%	436,924	386,658
<b>Maternal and Child Health:</b>							
Salaries	360,656	370,006	301,582	68,424	82%	357,740	305,679
Fringe benefits	160,532	167,125	137,584	29,541	82%	150,753	126,976
Operating costs	660,225	709,481	491,334	218,147	69%	700,002	578,599
Capital outlay	-	-	-	-	#DIV/0!	14,757	14,757
	1,181,413	1,246,612	930,500	316,112	75%	1,223,252	1,026,011

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
 FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED APRIL 30, 2011

	Original Budget	Current Budget	Apr. 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	Apr. 30, 2011
<b>Environmental Health:</b>							
Salaries	903,359	860,359	611,869	248,490	71%	892,774	758,935
Fringe benefits	311,826	309,511	217,564	91,947	70%	320,063	274,857
Operating costs	169,871	254,717	188,405	66,312	74%	211,839	142,009
Capital outlay	19,000	25,585	10,194	15,391	40%	8,471	8,471
	<u>1,404,056</u>	<u>1,450,172</u>	<u>1,028,032</u>	<u>422,140</u>	<u>71%</u>	<u>1,433,147</u>	<u>1,184,272</u>
Total health	<u>6,534,092</u>	<u>6,986,035</u>	<u>5,320,414</u>	<u>1,665,621</u>	<u>76%</u>	<u>6,746,988</u>	<u>5,712,462</u>
<b>Veterans' Services:</b>							
Salaries	89,816	91,066	72,495	18,571	80%	87,783	74,227
Fringe benefits	35,194	35,439	28,041	7,398	79%	33,089	27,755
Operating costs	12,444	11,896	7,887	4,009	66%	9,337	7,541
Total veterans' services	<u>137,454</u>	<u>138,401</u>	<u>108,423</u>	<u>29,978</u>	<u>78%</u>	<u>130,209</u>	<u>109,523</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	5,504,802	5,578,052	4,199,421	1,378,631	75%	5,418,322	4,636,814
Fringe benefits	2,205,482	2,225,451	1,657,602	567,849	74%	1,932,624	1,627,417
Operating costs	1,162,174	1,675,208	1,491,576	183,632	89%	1,424,171	1,185,560
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>8,872,458</u>	<u>9,478,711</u>	<u>7,348,599</u>	<u>2,130,112</u>	<u>78%</u>	<u>8,775,117</u>	<u>7,449,791</u>
<b>Community Alternative Program:</b>							
Salaries	291,966	298,766	196,256	102,510	66%	293,628	257,674
Fringe benefits	155,600	157,358	107,203	50,155	68%	155,629	133,557
Operating costs	76,181	68,381	25,160	43,221	37%	56,062	46,941
	<u>523,747</u>	<u>524,505</u>	<u>328,619</u>	<u>195,886</u>	<u>63%</u>	<u>505,319</u>	<u>438,172</u>
<b>Title III-In Home Care:</b>							
Salaries	210,926	219,926	157,852	62,074	72%	197,629	170,205
Fringe benefits	121,975	123,733	94,928	28,805	77%	115,502	97,924
Operating costs	14,700	4,700	90	4,610	2%	13,223	11,651
	<u>347,601</u>	<u>348,359</u>	<u>252,870</u>	<u>95,489</u>	<u>73%</u>	<u>326,354</u>	<u>279,780</u>
<b>Other Operating Costs:</b>							
Medical assistance	10,000	10,000	12,995	(2,995)	130%	39,783	25,533
Aid to the blind	5,700	5,700	6,082	(382)	107%	4,772	3,916
Adoption assistance	280,000	280,000	215,736	64,264	77%	252,216	211,329
Special assistance to aged	525,000	262,500	201,424	61,076	77%	224,679	184,842
Special assistance to disabled	-	262,500	221,399	41,101	84%	227,194	189,690
Foster care	321,000	321,000	303,953	17,047	95%	349,390	253,733
State foster home	200,000	200,000	128,453	71,547	64%	101,990	75,273
Special assistance	3,500	3,500	-	3,500	0%	361	361
Day care	2,068,475	4,275,834	3,470,043	805,791	81%	4,432,060	3,374,174
Special child adoption assistance	-	118,698	33,505	85,193	28%	57,252	46,182
	<u>3,413,675</u>	<u>5,739,732</u>	<u>4,593,590</u>	<u>1,146,142</u>	<u>80%</u>	<u>5,689,697</u>	<u>4,365,033</u>
Total social services	<u>13,157,481</u>	<u>16,091,307</u>	<u>12,523,678</u>	<u>3,567,629</u>	<u>78%</u>	<u>15,296,487</u>	<u>12,532,776</u>
<b>Other Human Services:</b>							
Southeastern Mental Health Center	692,000	682,000	567,439	114,561	83%	696,531	574,306
Other human services	2,007,000	2,200,674	1,876,203	324,471	85%	2,206,996	1,851,055
	<u>2,699,000</u>	<u>2,882,674</u>	<u>2,443,642</u>	<u>439,032</u>	<u>85%</u>	<u>2,903,527</u>	<u>2,425,361</u>
Total human services	<u>22,528,027</u>	<u>26,098,417</u>	<u>20,396,157</u>	<u>5,702,260</u>	<u>78%</u>	<u>25,077,211</u>	<u>20,780,122</u>
<b>Education:</b>							
Public schools - current	31,293,219	31,293,219	26,077,680	5,215,539	83%	29,515,717	24,596,430
Public schools - capital outlay	656,501	656,501	547,080	109,421	83%	-	-
Community college - current	3,538,906	3,538,906	2,949,090	589,816	83%	3,435,831	2,863,190
Community college - capital outlay	-	-	-	-	#DIV/0!	-	-
Total education	<u>35,488,626</u>	<u>35,488,626</u>	<u>29,573,850</u>	<u>5,914,776</u>	<u>83%</u>	<u>32,951,548</u>	<u>27,459,620</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
Salaries	1,193,771	1,203,121	938,616	264,505	78%	1,131,928	976,129
Fringe benefits	398,426	413,175	335,535	77,640	81%	377,274	322,128
Operating costs	876,476	896,817	616,221	280,596	69%	850,208	680,643
Capital outlay	30,000	32,000	28,080	3,920	88%	64,648	64,648
	<u>2,498,673</u>	<u>2,545,113</u>	<u>1,918,452</u>	<u>626,661</u>	<u>75%</u>	<u>2,424,058</u>	<u>2,043,548</u>
<b>Brunswick County Library:</b>							



## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED APRIL 30, 2011**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>Apr. 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2011</u>	<u>Apr. 30, 2011</u>
Salaries	665,728	668,728	514,487	154,241	77%	665,431	576,648
Fringe benefits	283,468	286,495	214,348	72,147	75%	267,031	228,615
Operating costs	249,850	287,350	183,779	103,571	64%	211,946	141,990
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>1,199,046</u>	<u>1,242,573</u>	<u>912,614</u>	<u>329,959</u>	<u>73%</u>	<u>1,144,408</u>	<u>947,253</u>
<b>Other Culture and Recreation:</b>							
Contributions	250,000	250,000	-	250,000	0%	292,330	41,530
Total culture and recreation	<u>3,947,719</u>	<u>4,037,686</u>	<u>2,831,066</u>	<u>1,206,620</u>	<u>70%</u>	<u>3,860,796</u>	<u>3,032,331</u>
<b>Debt Service:</b>							
Principal retirement	9,949,167	9,949,167	7,949,167	2,000,000	80%	10,099,775	8,094,775
Interest and fees	4,911,512	4,896,512	4,608,355	288,157	94%	5,367,812	4,957,675
Total debt service	<u>14,860,679</u>	<u>14,845,679</u>	<u>12,557,522</u>	<u>2,288,157</u>	<u>85%</u>	<u>15,467,587</u>	<u>13,052,450</u>
Total expenditures	<u>148,305,556</u>	<u>156,560,243</u>	<u>122,780,353</u>	<u>33,779,890</u>	<u>78%</u>	<u>144,379,067</u>	<u>120,739,512</u>
<b>Revenues over (under) expenditures</b>	<u>(3,777,463)</u>	<u>(7,906,696)</u>	<u>17,325,182</u>	<u>25,231,878</u>		<u>3,692,516</u>	<u>13,501,784</u>
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	45,827,135	45,827,136	1	100%	-	-
Premiums on bonds	-	4,789,688	4,789,688	-	100%	-	-
Discounts on bonds	-	(196,863)	(196,863)	-	100%	-	-
Payment to escrow agent for refunded debt	-	(49,896,170)	(49,896,170)	-	100%	-	-
Sale of capital assets	-	-	-	-	#DIV/0!	-	-
	<u>-</u>	<u>523,790</u>	<u>523,791</u>	<u>1</u>	<u>100%</u>	<u>-</u>	<u>-</u>
<b>Transfers From Other Funds:</b>							
Transfer from school capital project fund	-	-	-	-	#DIV/0!	1,246,492	1,246,492
Transfer from county capital project fund	3,150,000	3,310,000	-	(3,310,000)	0%	1,228,139	1,228,139
	<u>3,150,000</u>	<u>3,310,000</u>	<u>-</u>	<u>(3,310,000)</u>	<u>0%</u>	<u>2,474,631</u>	<u>2,474,631</u>
<b>Transfers To Other Funds:</b>							
Transfer to school capital reserve fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to leasing fund - net	-	-	-	-	#DIV/0!	-	14
Transfer to school capital project fund	(961,939)	(961,939)	-	961,939	0%	(2,750,906)	(625,350)
Transfer to grant project funds	(15,000)	(33,836)	(33,836)	-	100%	(85,052)	(66,781)
Transfer to register of deeds technology fund	(101,000)	(101,000)	(81,069)	19,931	80%	(96,225)	(81,286)
Transfer to 911 fund	-	-	-	-	#DIV/0!	(31,090)	-
Transfer to county capital reserve fund	-	-	-	-	#DIV/0!	-	-
Transfer to county capital project funds	(334,960)	(334,960)	(334,960)	-	100%	-	-
Transfer to workers' compensation fund	-	-	-	-	#DIV/0!	-	-
	<u>(1,412,899)</u>	<u>(1,431,735)</u>	<u>(449,865)</u>	<u>981,870</u>	<u>31%</u>	<u>(2,963,273)</u>	<u>(773,403)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Contingency	(400,000)	(54,830)	-	54,830	0%	-	-
Appropriated fund balance	2,440,362	5,559,471	-	(5,559,471)	0%	-	-
	<u>2,040,362</u>	<u>5,504,641</u>	<u>-</u>	<u>(5,504,641)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>3,777,463</u>	<u>7,906,696</u>	<u>73,926</u>	<u>(7,832,770)</u>	<u>1%</u>	<u>(488,642)</u>	<u>1,701,228</u>
<b>Revenues and other financing sources over expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>17,399,108</u>	<u>\$ 17,399,108</u>		<u>3,203,874</u>	<u>15,203,012</u>
<b>Fund balance, beginning of year</b>			<u>57,350,358</u>			<u>54,146,484</u>	<u>54,146,485</u>
<b>Fund balance, end of year to date</b>			<u>\$ 74,749,466</u>			<u>\$ 57,350,358</u>	<u>\$ 69,349,497</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
 ACTUAL - COUNTY CAPITAL PROJECTS FUND  
 FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2012

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental	\$ 12,878,007	\$ 9,356,448	\$ 824,105	\$ 10,180,553
Investment earnings	84,422	84,234	37,539	121,773
Performance bonds	4,368,251	4,368,251	-	4,368,251
Other	259,716	204,563	-	204,563
Total revenues	<u>17,590,396</u>	<u>14,013,496</u>	<u>861,644</u>	<u>14,875,140</u>
<b>Expenditures:</b>				
<b>Capital Improvements:</b>				
<b>General government:</b>				
Parking Improvements	<u>57,370</u>	<u>57,369</u>	<u>-</u>	<u>57,369</u>
<b>Environmental protection:</b>				
C&D Landfill expansion	<u>2,658,713</u>	<u>2,113,690</u>	<u>380,708</u>	<u>2,494,398</u>
<b>Economic Development:</b>				
Highway 211 Land	3,469,422	3,469,422	-	3,469,422
Avalon	3,922,845	251,986	6,789	258,775
Goose Marsh	170,821	-	154,530	154,530
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>7,837,673</u>	<u>3,721,408</u>	<u>161,319</u>	<u>3,882,727</u>
<b>Cultural and recreation:</b>				
Ocean Isle Beach Park	3,145,850	2,960,713	169,608	3,130,321
Cedar Grove Park	5,779,761	5,501,211	278,550	5,779,761
Leland Library	693,452	693,451	-	693,451
Town Creek Park Improvements	37,350	-	37,350	37,350
Brunswick River Boat Ramp	<u>7,500</u>	<u>-</u>	<u>3,984</u>	<u>3,984</u>
	<u>9,663,913</u>	<u>9,155,375</u>	<u>489,492</u>	<u>9,644,867</u>
<b>Transportation:</b>				
Airport Improvements	<u>15,056,758</u>	<u>10,619,251</u>	<u>2,115,303</u>	<u>12,734,554</u>
Total expenditures	<u>35,274,427</u>	<u>25,667,093</u>	<u>3,146,822</u>	<u>28,813,915</u>
<b>Revenues over (under) expenditures</b>	(17,684,031)	(11,653,597)	(2,285,178)	(13,938,775)
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	-	-	-	-
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(4,628,994)	-	-	-
Transfer from general fund	15,945,604	15,610,644	334,960	15,945,604
Transfer to general fund	(4,538,139)	(1,228,139)	-	(1,228,139)
Debt financing issued	2,242,865	2,275,000	(32,136)	2,242,864
Premium on bonds issued	<u>42,102</u>	<u>42,102</u>	<u>-</u>	<u>42,102</u>
Total other financing sources (uses)	<u>17,684,031</u>	<u>16,699,607</u>	<u>302,824</u>	<u>17,002,431</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 5,046,010</u>	<u>(1,982,354)</u>	<u>\$ 3,063,656</u>
<b>Fund balance, beginning of year</b>			<u>13,685,464</u>	
<b>Fund balance, end of year to date</b>			<u>\$ 11,703,110</u>	



## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2012**

	<b>Project Budget</b>	<b>Prior Years</b>	<b>Actual Current Year To Date</b>	<b>Total to Date</b>
<b>Revenues:</b>				
Restricted intergovernmental revenues	\$ 4,772,520	\$ 2,494,462	\$ 658,500	\$ 3,152,962
Investment earnings	1,199,342	1,254,977	26,901	1,281,878
Other	-	-	-	-
Total revenues	<u>5,971,862</u>	<u>3,749,439</u>	<u>685,401</u>	<u>4,434,840</u>
<b>Expenditures:</b>				
Brunswick County Schools capital projects	32,871,130	19,179,112	2,769,085	21,948,197
Brunswick Community College	31,665,911	29,578,013	452,245	30,030,258
Total expenditures	<u>64,537,041</u>	<u>48,757,125</u>	<u>3,221,330</u>	<u>51,978,455</u>
<b>Revenues over (under) expenditures</b>	(58,565,179)	(45,007,686)	(2,535,929)	(47,543,615)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	21,546,197	20,584,258	-	20,584,258
Appropriated fund balance	6,542,506	-	-	-
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Total other financing sources (uses)	<u>58,565,179</u>	<u>51,060,734</u>	<u>-</u>	<u>51,060,734</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 6,053,048</u>	(2,535,929)	<u>\$ 3,517,119</u>
<b>Fund balance, beginning of year</b>			<u>12,605,461</u>	
<b>Fund balance, end of year to date</b>			<u>\$ 10,069,532</u>	

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
 April 30, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Assets:</b>					
Cash, cash equivalents and investments	\$ 25,122	\$ 401,630	\$ (352,212)	\$ 684,438	\$ 758,978
Cash, cash equivalents and investments - restricted	-	-	-	-	-
Interest receivable	-	860	-	768	1,628
Receivables - net	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 25,122</u>	<u>\$ 402,490</u>	<u>\$ (352,212)</u>	<u>\$ 685,206</u>	<u>\$ 760,606</u>
<b>Liabilities and Fund Balance:</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 500	\$ 500
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
<b>Fund Balance:</b>					
Reserved for:					
State statute	-	860	-	768	1,628
Unreserved	25,122	401,630	(352,212)	683,938	758,478
Total fund balance	<u>25,122</u>	<u>402,490</u>	<u>(352,212)</u>	<u>684,706</u>	<u>760,106</u>
Total liabilities and fund balance	<u>\$ 25,122</u>	<u>\$ 402,490</u>	<u>\$ (352,212)</u>	<u>\$ 685,206</u>	<u>\$ 760,606</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Revenues:</b>					
Other taxes and licenses	\$ 809,250	\$ -	\$ -	\$ -	809,250
Restricted intergovernmental	-	455,512	257,867	-	713,379
Miscellaneous revenue	-	-	-	-	-
Investment earnings	-	1,744	-	1,900	3,644
Total revenues	<u>809,250</u>	<u>457,256</u>	<u>257,867</u>	<u>1,900</u>	<u>1,526,273</u>
<b>Expenditures:</b>					
General government	-	-	-	60,916	60,916
Public safety	-	830,871	-	-	830,871
Economic and physical development	784,129	-	670,670	-	1,454,799
Cultural and recreation	-	-	-	-	-
Total expenditures	<u>784,129</u>	<u>830,871</u>	<u>670,670</u>	<u>60,916</u>	<u>2,346,586</u>
<b>Revenues over (under) expenditures</b>	25,121	(373,615)	(412,803)	(59,016)	(820,313)
<b>Other Financing Sources (Uses):</b>					
<b>Transfers In:</b>					
Transfers from general fund	-	-	-	81,069	81,069
<b>Transfers Out:</b>					
Transfer to general fund	-	-	33,836	-	33,836
Transfer to school capital project funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>33,836</u>	<u>81,069</u>	<u>114,905</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	25,121	(373,615)	(378,967)	22,053	(705,408)
<b>Fund balance, beginning of year</b>	<u>1</u>	<u>776,105</u>	<u>26,755</u>	<u>662,653</u>	<u>1,465,514</u>
<b>Fund balance, end of year to date</b>	<u>\$ 25,122</u>	<u>\$ 402,490</u>	<u>\$ (352,212)</u>	<u>\$ 684,706</u>	<u>\$ 760,106</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## SCHEDULE OF REVENUES AND EXPENDITURES -

## BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE

## BRUNSWICK COUNTY OCCUPANCY TAX FUND

FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Apr. 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Occupancy taxes	\$ 1,098,747	\$ 809,250	\$ (289,497)	1,077,062
<b>Expenditures</b>				
Economic and physical development	1,098,747	784,129	314,618	1,077,061
Revenues over (under) expenditures	-	25,121	25,121	1
<b>Other Financing Sources (Uses):</b>				
<b>Transfers In (Out):</b>				
Transfer from general fund	-	-	-	-
Transfer to general fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>25,121</u>	<u>\$ 25,121</u>	<u>1</u>
<b>Fund balance, beginning of year</b>		<u>1</u>		<u>-</u>
<b>Fund balance, end of year to date</b>		<u>\$ 25,122</u>		<u>\$ 1</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND  
 FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Apr. 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 882,350	\$ 455,512	\$ (426,838)	\$ 930,750
Investment earnings	690	1,744	1,054	4,541
Total revenues	<u>883,040</u>	<u>457,256</u>	<u>(425,784)</u>	<u>935,291</u>
<b>Expenditures:</b>				
Public safety	<u>1,488,132</u>	<u>830,871</u>	<u>657,261</u>	<u>991,003</u>
<b>Revenues over (under) expenditures</b>	(605,092)	(373,615)	231,477	(55,712)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	-	-	-	31,090
Appropriated fund balance	<u>605,092</u>	<u>-</u>	<u>(605,092)</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	(373,615)	<u>\$ (373,615)</u>	(24,622)
<b>Fund balance, beginning of year</b>		<u>776,105</u>		<u>800,728</u>
<b>Fund balance, end of year to date</b>		<u>\$ 402,490</u>		<u>\$ 776,105</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
 ACTUAL - GRANT PROJECT FUND  
 FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2012

		Actual		
	Project Authorization	Prior Years	Current Year To Date	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental	\$ 4,231,363	\$ 2,490,888	\$ 257,742	\$ 2,748,630
Other revenue	1,615	1,615	125	1,740
Investment earnings	-	72	-	72
Total revenues	<u>4,232,978</u>	<u>2,492,575</u>	<u>257,867</u>	<u>2,750,442</u>
<b>Expenditures:</b>				
CHAF	788,724	786,897	1,827	788,724
Emergency Services - Public Safety	1,829,460	1,239,867	197,358	1,437,225
General Economic and Physical Development	127,138	47,138	-	47,138
Sheriff's Department grants	642,839	323,783	100,278	424,061
Environmental protection	17,000	14,408	-	14,408
CDBG - Scattered Site 2009	400,000	9,032	234,914	243,946
Urgent Repair - 2010	91,600	69,140	20,020	89,160
Culture and recreation	95,000	3,665	20,100	23,765
USDA Housing Preservation (HPG)	135,000	71,596	61,416	133,012
Urgent Repair - 2011	90,000	-	17,208	17,208
Single Family Rehabilitation - 2011	<u>160,000</u>	<u>600</u>	<u>17,549</u>	<u>18,149</u>
Total expenditures	<u>4,376,761</u>	<u>2,566,126</u>	<u>670,670</u>	<u>3,236,796</u>
<b>Revenues over (under) expenditures</b>	(143,783)	(73,551)	(412,803)	(486,354)
<b>Other Financing Sources (Uses):</b>				
<b>Transfers In (Out):</b>				
Transfers from general fund	143,783	100,306	33,836	134,142
Appropriated fund balance	-	-	-	-
Total other financing sources (uses)	<u>143,783</u>	<u>100,306</u>	<u>33,836</u>	<u>134,142</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 26,755</u>	(378,967)	<u>\$ (352,212)</u>
<b>Fund balance, beginning of year</b>			<u>26,755</u>	
<b>Fund balance, end of year to date</b>			<u>\$ (352,212)</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE -  
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND  
 FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Apr. 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Investment earnings	\$ 3,000	\$ 1,900	\$ (1,100)	\$ 3,345
<b>Expenditures:</b>				
General government	148,379	60,916	87,463	90,401
<b>Revenues over (under) expenditures</b>	(145,379)	(59,016)	86,363	(87,056)
<b>Other Financing Sources (Uses):</b>				
<b>Transfers In (Out):</b>				
Transfer from general fund	101,000	81,069	(19,931)	96,225
Appropriated Fund Balance	44,379	-	(44,379)	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	22,053	<u>\$ 22,053</u>	9,169
<b>Fund balance, beginning of year</b>		<u>662,653</u>		<u>653,482</u>
<b>Fund balance, end of year to date</b>		<u>\$ 684,706</u>		<u>\$ 662,653</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)

April 30, 2012

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 22,947,717	5,262,700	\$ 28,210,417
Restricted cash	1,372,816	491,808	1,864,624
Interest receivable	25,111	5,251	30,362
Receivables and special assessments, net	2,461,375	107,489	2,568,864
Due from other governmental agencies	210,867	63,898	274,765
Due from other funds	-	-	-
Inventories	301,957	-	301,957
Total current assets	<u>27,319,843</u>	<u>5,931,146</u>	<u>33,250,989</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	157,804	-	157,804
Customer deposits	1,439,480	-	1,439,480
Deferred revenue	226,395	32,489	
Due to other funds	-	-	-
Total current liabilities	<u>1,823,679</u>	<u>32,489</u>	<u>1,597,284</u>
<b>Expendable net assets</b>	<b>25,496,164</b>	<b>5,898,657</b>	<b>31,653,705</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	11,183,223	-	11,183,223
Depreciable capital assets, net	116,785,176	-	116,785,176
Compensated absences	(284,966)	-	(284,966)
Other post-employment benefits	(1,521,783)	-	(1,521,783)
Non-current portion of debt	(19,109,270)	-	(19,109,270)
Total net assets	<u>\$ 132,548,544</u>	<u>\$ 5,898,657</u>	<u>\$ 138,706,085</u>



## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED APRIL 30, 2011

	<u>Original Budget</u>	<u>Current Budget</u>	<u>Apr. 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2011</u>	<u>Apr. 30, 2011</u>
<b>Revenues:</b>							
User charges	\$ 18,547,130	\$ 18,662,130	\$ 16,292,579	\$ (2,369,551)	87%	\$ 18,444,629	\$ 15,216,547
ARRA Interest Subsidy	303,324	303,324	303,325	1	100%	219,627	219,627
Restricted intergovernmental revenue	-	-	-	-	#DIV/0!	-	-
Investment earnings	65,000	65,000	63,346	(1,654)	97%	104,950	89,324
Other	351,679	372,679	389,292	16,613	104%	428,768	386,100
Total revenues	<u>19,267,133</u>	<u>19,403,133</u>	<u>17,048,542</u>	<u>(2,354,591)</u>	<u>88%</u>	<u>19,197,974</u>	<u>15,911,598</u>
<b>Expenditures:</b>							
Salaries	3,840,137	3,883,287	3,055,891	827,396	79%	3,734,175	3,211,932
Fringe benefits	1,621,977	1,636,869	1,293,281	343,588	79%	1,479,986	1,271,650
Operating expenditures	6,478,392	6,530,046	4,881,759	1,648,287	75%	6,306,613	4,673,198
Repairs and maintenance	919,700	992,664	706,187	286,477	71%	645,493	451,839
Capital outlay	2,031,411	2,368,483	1,334,745	1,033,738	56%	1,946,775	1,872,971
<b>Debt Service:</b>							
Principal	775,529	775,529	697,603	77,926	90%	593,278	519,132
Interest	931,804	931,804	870,638	61,166	93%	752,480	554,897
Total expenditures	<u>16,598,950</u>	<u>17,118,682</u>	<u>12,840,104</u>	<u>4,278,578</u>	<u>75%</u>	<u>15,458,800</u>	<u>12,555,619</u>
<b>Revenues over (under) expenditures</b>	<u>2,668,183</u>	<u>2,284,451</u>	<u>4,208,438</u>	<u>1,923,987</u>		<u>3,739,174</u>	<u>3,355,979</u>
<b>Other Financing Sources (Uses):</b>							
Long-term debt issued	-	3,790,000	3,790,000	-	100%	1,370,688	1,370,688
Premium on debt issued	-	533,590	533,590	-	-	-	-
USDA payoff of bond principal	-	(4,285,000)	(4,285,000)	-	-	-	-
Transfer to water capital project fund	(2,668,183)	(2,668,183)	(2,668,183)	-	100%	(700,000)	(700,000)
Transfer from water capital project fund	-	254,000	-	(254,000)	0%	-	-
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	-	91,142	-	(91,142)	0%	-	-
Total other financing sources (uses)	<u>(2,668,183)</u>	<u>(2,284,451)</u>	<u>(2,629,593)</u>	<u>(345,142)</u>	<u>115%</u>	<u>670,688</u>	<u>670,688</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,578,845</u>	<u>\$ 1,578,845</u>		<u>\$ 4,409,862</u>	<u>\$ 4,026,667</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -  
WATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2012**

		Actual		
	Project Budget	Prior Year	Current Year To Date	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 400,000	\$ 400,000	\$ 713	\$ 400,713
Investment earnings	862	25,979	13,865	39,844
Assessments	-	8,859	24,568	33,427
Other	375,000	375,000	-	375,000
Total revenues	775,862	809,838	39,146	848,984
<b>Expenditures:</b>				
Southport elevated tank	1,983,915	1,983,915	-	1,983,915
Utility operations center	5,438,210	5,428,629	9,580	5,438,209
Transmission system improvements	956,623	956,623	-	956,623
Northwest water plant expansion	11,146,392	10,160,106	537,565	10,697,671
Longwood road line extension	2,587,293	2,587,293	-	2,587,293
Southwest elevated storage tank	2,057,251	2,057,250	-	2,057,250
Navassa water tank	612,026	612,026	-	612,026
Ocean Forest, Sea Castle line extension	406,160	24,449	317,705	342,154
Grey Bridge Road and Hwy 211 line extension	1,477,270	1,477,270	-	1,477,270
2010 Recovery Zone (Randolphville, Zion, Shingletree line extension)	1,027,204	1,027,140	65	1,027,205
Roger Bacon, Calabash line extensions	775,000	42,334	652,181	694,515
Brunswick Community College water main	508,555	28,708	137,634	166,342
Ash, Little River, Etheridge Rd. water extension	1,436,323	89,915	1,118,844	1,208,759
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	29,346	18,390	(1,124)	17,266
Stanley Road water extension	116,370	2,136	97,921	100,057
Stanley Road Second Interconnect	19,300	-	-	-
Oak Island Second Feed Line	80,000	-	56,600	56,600
Old Shallotte Rd. water extension	596,295	57,047	5,997	63,044
Total expenditures	31,253,533	26,553,231	2,932,968	29,486,199
<b>Revenues over (under) expenditures</b>	(30,477,671)	(25,743,393)	(2,893,822)	(28,637,215)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	13,169,312	13,169,312	-	13,169,312
Contingency for future projects	(4,054,221)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Transfers from water fund	19,579,083	16,910,901	2,668,183	19,579,084
Total other financing sources (uses)	30,477,671	30,080,213	2,668,183	32,748,396
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 4,336,820	\$ (225,639)	\$ 4,111,181

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
April 30, 2012

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 339,315	6,262,419	\$ 6,601,734
Restricted cash	1,550,448	17,867,711	19,418,159
Interest receivable	1,522	6,937	8,459
Special assessments receivable	2,634,092	197,198	2,831,290
Receivables, net	1,126,363	-	1,126,363
Due from other governmental agencies	85,291	-	85,291
Inventories	166,388	-	166,388
Total current assets	<u>5,903,419</u>	<u>24,334,265</u>	<u>30,237,684</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	254,240	32	254,272
Due to other funds	-	-	-
Total current liabilities	<u>254,240</u>	<u>32</u>	<u>254,272</u>
<b>Expendable net assets</b>	<b>5,649,179</b>	<b>24,334,233</b>	<b>29,983,412</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	17,664,352	-	17,664,352
Depreciable capital assets, net	186,734,329	-	186,734,329
Unearned revenues	(4,687,418)	(197,198)	(4,884,616)
Compensated absences	(99,757)	-	(99,757)
Other post-employment benefits	(637,289)	-	(637,289)
Non-current portion of debt	(138,127,360)	-	(138,127,360)
Total net assets	<u>\$ 66,496,036</u>	<u>\$ 24,137,035</u>	<u>\$ 90,633,071</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND

## ACTUAL - WASTEWATER FUND (NON-GAAP)

FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED APRIL 30, 2011

	Original Budget	Current Budget	Apr. 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	Apr. 30, 2011
<b>Revenues:</b>							
User charges	\$ 15,059,403	\$ 15,209,403	\$ 14,370,890	\$ (838,513)	94%	\$ 17,824,348	13,810,952
ARRA interest subsidy	298,206	298,206	298,206	-	100%	52,142	52,142
Special assessments	1,667,807	1,667,807	282,881	(1,384,926)	17%	1,339,444	24,965
Investment earnings	6,700	6,700	5,959	(741)	89%	-	2,380
Restricted intergovernmental revenues	-	-	-	-	#DIV/0!	2,963	-
Other	17,000	32,939	54,274	21,335	165%	107,602	100,922
Total revenues	17,049,116	17,215,055	15,012,210	(2,202,845)	87%	19,326,499	13,991,361
<b>Expenditures:</b>							
Salaries	1,808,691	1,819,863	1,391,404	428,459	76%	1,571,993	1,344,308
Fringe benefits	757,447	764,358	590,076	174,282	77%	617,530	530,000
Operating expenditures	2,240,954	2,626,102	2,134,434	491,668	81%	1,986,923	1,545,907
Repairs and maintenance	643,350	701,300	588,706	112,594	84%	640,727	550,283
Capital outlay	509,300	763,102	597,490	165,612	78%	415,644	289,993
<b>Debt Service:</b>							
Principal	5,756,026	5,756,026	5,814,197	(58,171)	101%	4,464,702	4,424,695
Interest	5,256,021	5,256,021	5,198,686	57,335	99%	4,706,856	4,676,411
Total expenditures	16,971,789	17,686,772	16,314,993	1,371,779	92%	14,404,375	13,361,597
<b>Revenues over (under) expenditures</b>	77,327	(471,717)	(1,302,783)	(831,066)		4,922,124	629,764
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	23,145,000	23,145,000	-	100%	1,062,425	1,062,425
Premiums on bonds issued	-	3,813,041	3,813,041	-	100%	-	-
Payments to escrow agent	-	(26,676,432)	(26,676,432)	-	100%	-	-
Transfer to wastewater capital project fund	(2,548,909)	(2,567,408)	(2,567,408)	-	100%	(240,223)	(82,261)
Transfer from wastewater capital project fund	37,000	147,000	147,000	-	100%	41,101	41,101
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	2,434,582	2,610,516	-	(2,610,516)	0%	-	-
Total other financing sources (uses)	(77,327)	471,717	(2,138,799)	(2,610,516)		863,303	1,021,265
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ -	\$ (3,441,582)	\$ (3,441,582)		\$ 5,785,427	\$ 1,651,029

## COUNTY OF BRUNSWICK, NORTH CAROLINA

Schedule D-3

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL**  
**WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)**  
**FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2012**

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 2,372,934	\$ 2,372,934	\$ 12,000	\$ 2,384,934
Capital contributions	12,461,437	11,734,674	726,763	12,461,437
Assessments	22,539	102,684	3,671	106,355
Other	1,157,125	1,145,640	-	1,145,640
ARRA grant	2,000,000	1,230,472	-	1,230,472
ARRA Interest Subsidies	751,773	516,830	184,376	701,206
Investment earnings	2,132,896	2,150,721	25,585	2,176,306
Total revenues	20,898,704	19,253,955	952,395	20,206,350
<b>Expenditures:</b>				
West Brunswick Regional Water Reclamation Ph 1	60,454,329	60,453,579	750	60,454,329
West Brunswick Regional Water Reclamation Ph 2	53,994,574	53,982,041	12,532	53,994,573
Sunset Beach Wastewater Collection System	24,828,580	12,884,299	6,856,835	19,741,134
Calabash Collection System	4,572,198	4,547,248	24,950	4,572,198
Regional Pump Station	116,237	116,237	-	116,237
Northeast Brunswick WWTP Expansion	10,347,850	684,293	95,233	779,526
Sea Aire Canal	453,136	445,444	7,692	453,136
Hwy 74/76 Industrial Park Line	873,352	873,257	95	873,352
Carolina Shores WWTP Upgrade	3,300,000	147,745	209,819	357,564
Boiling Springs Lake Plant & Transmission	433,500	46,882	203,557	250,439
Boiling Springs Lake SAD	422,495	136,659	39,711	176,370
Ocean Ridge Pump Station/Angel Trace Force Main	375,000	78,650	69,267	147,917
Bricklanding SAD	1,064,549	297,853	496,567	794,420
Total expenditures	161,235,800	134,694,187	8,017,008	142,711,195
<b>Revenues over (under) expenditures</b>	(140,337,096)	(115,440,232)	(7,064,613)	(122,504,845)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	133,238,684	123,558,684	9,680,000	133,238,684
Bond premium	2,634,429	2,634,429	-	2,634,429
ARRA debt proceeds	2,000,000	2,000,000	-	2,000,000
Gain on sale of real property	131,600	131,600	-	131,600
Fund balance appropriated	4,180,596	-	-	-
Contingency	(5,950,653)	-	-	-
Transfers from wastewater fund	4,290,541	1,473,508	2,825,432	4,298,940
Transfer to wastewater fund	(188,101)	(41,101)	(147,000)	(188,101)
Total other financing sources (uses)	140,337,096	129,757,120	12,358,432	142,115,552
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 14,316,888	\$ 5,293,819	\$ 19,610,707

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND  
 ACTUAL AND CHANGES IN FUND BALANCE - WORKERS' COMPENSATION INTERNAL SERVICE FUND  
 FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Apr. 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Charges for services	\$ 1,041,988	\$ 1,041,998	\$ 10	\$ 1,041,998
Investment earnings	-	4,800	4,800	6,296
Total revenues	<u>1,041,988</u>	<u>1,046,798</u>	<u>4,810</u>	<u>1,048,294</u>
<b>Expenditures:</b>				
Premiums	<u>1,041,988</u>	<u>436,332</u>	<u>605,656</u>	<u>496,547</u>
<b>Revenues over (under) expenditures</b>	-	610,466	610,466	551,747
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	610,466	<u>\$ 610,466</u>	551,747
<b>Fund balance, beginning of year</b>		<u>1,266,418</u>		<u>714,670</u>
<b>Fund balance, end of year to date</b>		<u>\$ 1,876,884</u>		<u>\$ 1,266,418</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND  
 ACTUAL AND CHANGES IN FUND BALANCE - HEALTH INTERNAL SERVICE FUND (NON-GAAP)  
 FOR THE PERIOD ENDED APRIL 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Apr. 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Charges for services-health premiums	\$ 10,596,200	\$ 8,578,619	\$ (2,017,581)	\$ -
Charges for services-wellness	40,000	19,455	(20,545)	-
Restricted intergovernmental revenue	-	-	-	114,026
Investment earnings	-	3,180	3,180	83
Total revenues	<u>10,636,200</u>	<u>8,601,254</u>	<u>(2,034,946)</u>	<u>114,109</u>
<b>Expenditures:</b>				
Administrative expenditures	968,452	692,306	276,146	-
Claims paid employees and dependents	<u>9,667,748</u>	<u>6,264,580</u>	<u>3,403,168</u>	<u>-</u>
Total expenditures	<u>10,636,200</u>	<u>6,956,886</u>	<u>3,679,314</u>	<u>-</u>
<b>Revenues over (under) expenditures</b>	-	1,644,368	1,368,222	114,109
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	1,644,368	<u>\$ 1,368,222</u>	114,109
<b>Fund balance, beginning of year</b>		<u>114,108</u>		<u>-</u>
<b>Fund balance, end of year to date</b>		<u>\$ 1,758,476</u>		<u>\$ 114,108</u>

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF APRIL 30, 2012**

	<b>Purchase Date</b>	<b>Maturity Date</b>	<b>Book Value</b>	<b>Total Book Value</b>	<b>% of Portfolio</b>	<b>Yield</b>
<b>Unrestricted Cash and Investments</b>						
Interest Bearing Checking & Petty Cash						
Petty Cash			\$ 4,750			0.00%
BB&T			4,094,737			0.12%
Finistar			5,435,205			0.19%
Total Interest Bearing Checking & Petty Cash				\$ 9,534,692	6%	
Money Markets / Savings						
BB&T Money Rate Savings			76,787,183			0.15%
First Bank Preferred Savings			10,329,618			0.40%
Total Money Markets / Savings				\$ 87,116,801	55%	
Certificates of Deposit						
BB&T	2/4/11	8/6/12	10,000,000			0.91%
BB&T	10/3/11	10/3/13	10,040,263			0.60%
BB&T	3/20/12	3/20/14	10,000,000			0.44%
Total Certificates of Deposit				\$ 30,040,263	19%	
NC Capital Management Trust - Cash Portfolio				\$ 6,931,349	4%	0.09%
NC Capital Management Trust - Term Portfolio				\$ 3,235,737	2%	0.24%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 136,858,842</b>		
<b>Restricted Cash and Investments (Bond Proceeds &amp; Debt Reserve Fund)</b>						
NC Capital Management Trust-Cash Portfolio			\$ 20,856,913		13%	0.09%
PNC Bank Money Market			1,716,411		1%	0.10%
<b>Total Restricted Cash and Investments</b>				<b>\$ 22,573,325</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 159,432,167</b>	<b>100%</b>	<b>0.25%</b>

**Cash Balances:**

General Fund	\$ 74,267,159
County Capital Reserve Fund	7,980,924
School Capital Projects Fund	8,401,291
Water Fund	22,947,717
Water Capital Reserve Fund	4,113,907
Wastewater Fund	339,315
Wastewater Capital Reserve Fund	6,431,812



**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316 &amp; 371319)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	388,886	667,113	646,359	536,094	594,617		770,458	30%	
Aug	398,405	678,503	685,045	631,447	682,536		890,930	31%	
Sept	489,832	752,977	635,860	653,845	675,552		830,552	23%	
Oct	464,984	609,772	536,675	582,996	620,719		640,911	3%	
Nov	324,729	549,003	460,311	473,947	578,043		494,880	-14%	
Dec	294,893	440,551	395,673	383,530	417,272		434,090	4%	
Jan	248,210	323,650	279,029	291,493	331,377		341,039	3%	
Feb	235,181	278,009	266,414	269,540	289,819		294,562	2%	
Mar	217,950	265,869	251,542	243,529	258,280		293,912	14%	
Apr	210,279	259,768	255,111	238,546	284,317		275,009	-3%	
May	321,953	346,613	322,658	351,199	350,418			-100%	
**June	764,009	439,207	318,549	566,766	683,693			-100%	
Total	4,359,311	5,611,035	5,053,226	5,222,932	5,766,645	6,126,327	5,266,343		86%

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	449,986	484,707	558,274	520,136	573,935		602,180	5%	
Aug	589,265	627,828	700,690	578,115	572,806		691,382	21%	
Sept	566,266	538,222	536,884	497,843	538,488		640,662	19%	
Oct	369,606	405,161	467,959	436,852	460,224		462,945	1%	
Nov	382,575	401,043	370,154	396,332	349,013		384,941	10%	
Dec	302,934	284,355	260,465	257,299	320,012		276,392	-14%	
Jan	244,333	230,879	300,924	267,115	287,662		269,445	-6%	
Feb	252,658	260,885	249,139	247,089	207,131		272,677	32%	
Mar	204,344	225,452	258,190	214,179	200,724		226,944	13%	
Apr	252,506	270,148	270,828	270,106	272,227		211,365	-22%	
May	377,633	331,828	333,790	355,286	423,526			-100%	
**June	537,005	490,550	376,679	435,118	438,205			-100%	
Total	4,529,112	4,551,057	4,683,975	4,475,470	4,643,954	4,821,384	4,038,933		84%

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	209,902	210,596	240,621	254,446	230,055		205,957	-10%	
Aug	200,289	218,603	292,054	206,918	176,341		238,422	35%	
Sept	239,912	229,214	254,034	186,315	211,659		263,477	24%	
Oct	179,125	196,482	256,381	173,444	200,160		227,805	14%	
Nov	164,670	229,987	215,633	148,067	171,152		227,584	33%	
Dec	168,624	166,325	169,695	128,560	171,746		193,560	13%	
Jan	155,140	166,956	191,364	154,011	199,172		222,440	12%	
Feb	175,676	219,455	180,515	154,580	169,138		205,758	22%	
Mar	173,516	181,218	200,018	150,662	194,844		165,216	-15%	
Apr	185,052	201,251	184,356	138,357	205,001		178,199	-13%	
May	192,626	198,438	179,916	181,744	220,764			-100%	
June	210,311	234,467	151,660	116,775	136,764			-100%	
Total	2,254,842	2,452,992	2,516,247	1,993,877	2,286,796	2,100,235	2,128,418		101%

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	267,425	331,492	349,572	343,436	369,062		374,477	1%	
Aug	266,733	334,479	349,482	344,602	368,551		374,598	2%	
Sept	270,285	336,510	352,017	344,180	368,751		376,785	2%	
Oct	271,589	338,288	342,241	346,891	369,302		375,396	2%	
Nov	272,241	338,743	343,915	345,554	368,909		377,206	2%	
Dec	273,764	343,952	344,508	341,417	368,439		376,646	2%	
Jan	278,869	341,613	344,980	345,141	371,366		377,689	2%	
Feb	280,228	345,707	347,319	343,854	371,203		380,480	2%	
Mar	279,172	343,749	327,932	344,894	363,122		379,420	4%	
Apr	280,312	334,901	341,316	344,785	370,885		378,667	2%	
May	282,271	347,492	339,761	346,061	372,644			-100%	
**June	348,656	363,757	336,279	389,403	377,768			-100%	
Total	3,371,545	4,100,682	4,119,322	4,180,219	4,440,002	4,496,184	3,771,364		84%

**County of Brunswick  
Water Fund Revenues**

<b>WATER TAPS AND CONNECTION REVENUE (617140-371305)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	79,670	43,704	50,253	23,753	31,784		22,566	-29%	
Aug	51,874	57,554	30,603	13,450	22,700		27,308	20%	
Sept	32,087	27,018	51,650	31,003	16,150		30,336	88%	
Oct	36,090	36,035	35,000	19,150	15,280		22,816	49%	
Nov	29,206	16,673	13,000	9,950	14,900		15,924	7%	
Dec	23,543	31,111	12,600	19,150	30,550		23,563	-23%	
Jan	23,976	37,456	10,600	10,400	16,300		19,127	17%	
Feb	26,683	26,235	14,300	16,750	14,988		15,516	4%	
Mar	34,767	30,423	21,092	20,072	13,822		21,192	53%	
Apr	31,519	32,200	57,306	25,253	26,450		30,380	15%	
May	38,733	49,453	41,096	29,250	24,800			-100%	
June	39,738	55,809	29,076	44,900	33,800			-100%	
Total	447,885	443,670	366,576	263,081	261,524	220,000	228,729		104%

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	157,243	120,582	154,632	71,097	49,518		43,532	-12%	
Aug	134,428	205,365	92,469	37,803	43,483		42,166	-3%	
Sept	87,502	114,217	127,015	65,980	30,959		56,011	81%	
Oct	164,077	120,041	150,130	69,274	45,051		49,159	9%	
Nov	86,746	52,524	23,520	28,105	31,260		40,237	29%	
Dec	139,390	55,118	43,829	20,463	58,450		39,262	-33%	
Jan	62,822	105,217	38,483	22,337	12,620		10,622	-16%	
Feb	92,621	94,911	30,626	25,738	24,630		67,326	173%	
Mar	78,390	93,655	49,215	53,922	49,315		43,699	-11%	
Apr	144,744	91,904	99,876	45,565	77,878		49,961	-36%	
May	202,150	123,942	66,497	76,463	51,326			-100%	
June	56,514	128,743	108,133	43,321	67,095			-100%	
Total	1,406,628	1,306,219	984,426	560,068	541,586	430,000	441,975		103%

\*\* In June 2007 Sunset Beach converted from a wholesale customer to over 4,000 retail customers.

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July		-	24,719	22,579	13,206		14,840	12%	
Aug		-	24,757	8,364	10,396		12,760	23%	
Sept		-	22,489	19,962	8,112		18,497	128%	
Oct		20,225	43,461	19,869	10,440		16,756	60%	
Nov		11,372	6,380	8,703	8,990		10,376	15%	
Dec		14,851	12,840	3,409	17,675		12,649	-28%	
Jan		28,760	11,038	6,814	20,543		10,206	-50%	
Feb		25,178	8,001	11,890	5,688		22,750	300%	
Mar		25,670	12,889	16,244	13,915		14,752	6%	
Apr		19,558	18,502	11,874	19,307		16,833	-13%	
May		26,980	14,549	22,381	15,685			-100%	
June		26,618	31,423	38,546	16,748			-100%	
Total		199,212	231,048	190,635	160,705	145,000	150,417		104%

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	350,404	473,065	439,478	428,697	467,029		534,433	14%	
Aug	366,988	440,956	447,770	449,671	495,227		536,471	8%	
Sept	321,964	419,422	451,400	450,801	490,521		528,279	8%	
Oct	415,304	414,274	419,266	423,565	481,760		512,272	6%	
Nov	357,412	403,151	412,897	416,435	477,455		487,634	2%	
Dec	352,053	390,342	403,053	412,496	447,742		488,908	9%	
Jan	336,847	372,870	391,665	400,747	442,910		459,766	4%	
Feb	340,937	373,986	297,435	397,130	442,172		486,115	10%	
Mar	340,085	369,229	391,163	389,590	445,924		509,061	14%	
Apr	350,107	374,632	387,284	402,306	437,732		427,655	-2%	
May	386,305	395,763	409,373	439,194	451,384			-100%	
June	658,599	371,672	383,953	464,901	545,341			-100%	
Total	4,577,004	4,799,362	4,834,737	5,075,532	5,625,196	6,207,376	4,970,594		80%

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	132,200	59,000	44,070	30,000	39,550		40,000	1%	
Aug	61,100	60,000	67,015	0.00	76,232		64,000	-16%	
Sept	78,200	77,000	45,000	59,000	33,000		37,000	12%	
Oct	61,100	37,000	33,000	51,652	46,000		48,000	4%	
Nov	99,600	32,000	17,000	46,000	32,000		80,000	150%	
Dec	137,100	33,717	20,000	8,000	42,550		217,000	410%	
Jan	83,100	13,000	24,000	12,000	61,300		65,000	6%	
Feb	68,000	29,000	35,990	61,000	53,000		76,583	44%	
Mar	142,600	48,000	33,995	51,000	39,450		36,583	-7%	
Apr	67,700	62,000	44,000	68,000	109,000		73,583	-32%	
May	102,230	44,000	16,000	37,000	11,995			-100%	
June	67,019	33,008	79,000	22,000	63,995			-100%	
Total	1,099,949	527,724	459,070	445,652	608,073	650,000	737,750		114%

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	398,017	103,349	97,833	94,250	72,125		88,000	22%	
Aug	144,334	276,001	82,475	51,000	40,583		65,917	62%	
Sept	265,800	118,126	109,400	136,834	42,375		128,775	204%	
Oct	380,459	214,561	283,311	162,518	106,042		124,000	17%	
Nov	184,000	196,167	28,000	44,016	39,000		56,000	44%	
*Dec	433,750	74,416	107,000	(30,667)	71,500		140,500	97%	
**Jan	88,508	215,642	33,000	24,000	49,564		41,333	-17%	
~Feb	61,200	137,572	43,850	56,000	2,500		123,805	4852%	
Mar	89,017	76,875	80,816	60,000	57,000		84,222	48%	
Apr	154,999	105,958	39,125	73,000	167,034		114,834	-31%	
May	372,500	101,317	33,000	148,617	37,000			-100%	
June	85,562	101,624	402,583	48,861	109,000			-100%	
Total	2,658,146	1,721,608	1,340,393	868,429	793,723	450,000	967,387		215%

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	71,339	34,471	30,612	31,417	19,708		34,334	74%	
Aug	59,444	93,001	18,014	14,000	9,194		22,973	150%	
Sept	86,267	38,375	34,497	43,611	12,125		40,592	235%	
Oct	129,819	71,551	90,002	52,737	21,347		40,335	89%	
Nov	60,333	9,170	7,000	12,005	13,000		13,333	3%	
*Dec	139,583	24,806	26,000	(11,222)	18,500		14,335	-23%	
***Jan	15,903	68,172	9,000	8,290	13,000		14,668	13%	
~Feb	40,000	40,488	12,616	14,000	(3,500)		12,445	456%	
Mar	29,669	23,625	9,667	18,000	16,000		24,113	51%	
Apr	50,668	27,320	12,042	21,333	56,344		35,278	-37%	
May	121,836	30,729	11,000	44,206	16,862			-100%	
June	20,052	34,876	99,484	20,472	60,725			-100%	
Total	824,913	496,584	359,934	268,849	253,305	150,000	252,406		168%

\*\* Wastewater Capital Recovery Fee January 2006 actual collections of \$130,600 was adjusted for refund of \$225,000

\*\*\* Wastewater Transmission Fee January 2006 actual collections of \$60,625 was adjusted for refund of \$64,000

\*Credited Town Creek & Cedar Grove schools for a reduction in permitted flow by DENR which was previously collected in June

**County of Brunswick**  
**Water and Wastewater Number of Customers**

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	Change
July	22,494	28,450	30,161	30,616	33,261	33,842	72
Aug	22,663	28,791	30,262	30,652	33,299	33,916	74
Sept	22,848	29,007	30,400	30,731	33,337	33,968	52
Oct	23,056	29,052	30,598	30,791	33,415	33,990	22
Nov	23,229	29,142	30,680	30,876	33,434	34,050	60
Dec	23,475	29,246	30,742	30,944	33,422	34,129	79
Jan	23,562	29,343	30,534	30,924	33,490	34,189	60
Feb	23,699	29,438	30,442	30,978	33,521	34,254	65
Mar	23,817	29,511	30,470	31,013	33,549		-
Apr	23,929	29,629	30,509	31,076	33,615		-
*May	24,064	29,764	30,607	33,145	33,632		-
June	28,270	29,955	30,675	33,183	33,770		-
Average	23,759	29,277	30,507	30,860	33,479		484

\* In May 2010, Boiling spring Lakes customers were added.

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL/ ESTIMATE 2011-12	Change
July	6,295	7,671	8,414	8,605	9,180	9,683	36
Aug	6,357	7,709	8,445	8,643	9,257	9,755	72
Sept	6,454	7,732	8,476	8,666	9,267	9,817	62
Oct	6,958	7,843	8,547	8,686	9,394	9,913	96
Nov	7,069	7,893	8,572	8,736	9,437	9,957	44
Dec	7,285	8,007	8,623	8,757	9,412	10,015	58
Jan	7,315	8,071	8,629	8,751	9,396	10,151	136
Feb	7,434	8,127	8,604	8,802	9,532	10,213	62
Mar	7,448	8,184	8,592	8,803	9,583		-
Apr **	7,494	8,244	8,575	9,059	9,516		-
May	7,541	8,275	8,612	9,089	9,599		-
June	7,565	8,378	8,622	9,112	9,647		-
Average	7,101	8,011	8,559	8,809	9,435		566

\*\* Includes 233 Bricklanding billed customers

**County of Brunswick  
Local Option Sales Tax Revenues**

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	1,026,031	975,448	1,035,099	775,244	611,192		728,103	19%	
Aug	1,216,300	933,861	1,080,249	869,298	844,882		913,921	8%	
Sept	977,221	917,690	903,945	717,873	628,840		669,704	6%	
Oct	627,567	613,244	659,688	563,576	482,833		400,003	-17%	
Nov	735,861	720,210	490,968	451,640	455,100		415,830	-9%	
Dec	630,183	714,660	451,242	172,484	331,494		408,793	23%	
Jan	658,004	714,238	618,298	397,943	257,261		407,062	58%	
Feb	719,179	712,658	544,845	377,381	363,729		350,111	-4%	
Mar	701,343	490,444	474,426	355,054	419,734		406,660	-3%	
Apr	716,816	918,078	540,237	559,235	364,267			-100%	
May	790,843	746,120	627,157	494,947	525,760			-100%	
June	841,832	776,785	634,500	498,848	567,902			-100%	
Total	9,641,180	9,233,434	8,060,654	6,233,523	5,852,993	5,897,066	4,700,187		80%

<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	417,373	424,564	451,511	387,930	384,828		456,457	19%	
Aug	450,130	360,173	400,615	372,649	393,146		400,939	2%	
Sept	361,294	438,590	391,244	345,577	374,736		400,747	7%	
Oct	308,595	318,047	394,474	335,048	352,699		391,422	11%	
Nov	402,231	421,173	345,704	382,451	360,510		351,758	-2%	
Dec	370,527	413,507	340,101	342,429	351,112		395,014	13%	
Jan	405,266	428,451	489,988	406,617	440,835		487,072	10%	
Feb	416,933	426,513	362,899	327,566	341,806		350,610	3%	
Mar	383,092	320,558	338,090	340,557	355,548		403,125	13%	
Apr	384,417	458,298	315,917	352,020	389,645			-100%	
May	379,487	402,798	367,223	362,623	408,647			-100%	
June	411,386	410,676	355,056	374,957	352,385			-100%	
Total	4,690,731	4,823,347	4,552,822	4,330,424	4,505,897	4,415,588	3,637,144		82%

<b>ARTICLE 42 SALES TAX REVENUE 1/2% (AS OF NOVEMBER CHANGED FROM PER CAPITA AND 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE TO POINT OF DELIVERY WITH A REQUIRED SCHOOL SET ASIDE CALCULATION) (100000-323301, 323302)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	412,174	419,395	445,803	382,047	389,923		463,609	19%	
Aug	444,165	354,256	393,616	365,754	495,102		525,360	6%	
Sept	355,221	433,819	385,389	339,368	394,173		419,001	6%	
Oct	304,213	313,696	390,345	330,003	322,739		297,341	-8%	
Nov	398,322	417,358	341,732	319,980	313,939		291,703	-7%	
Dec	366,901	409,631	336,385	183,945	258,856		302,427	17%	
Jan	401,830	424,738	486,429	304,055	252,979		331,462	31%	
Feb	413,243	422,782	358,646	269,368	267,614		262,408	-2%	
Mar	379,143	317,166	334,086	263,751	296,691		304,048	2%	
Apr	380,421	453,741	311,071	357,385	283,405			-100%	
May	374,956	398,630	362,434	332,586	360,673			-100%	
June	406,944	406,428	350,054	338,292	360,724			-100%	
Total	4,637,533	4,771,639	4,495,990	3,786,534	3,996,820	3,989,093	3,197,358		80%

Note: Sales Taxes are 1 month behind in reporting.  
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

**County of Brunswick**  
**Ad Valorem and Motor Vehicle Tax Revenues**

<b>PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	299,640	391,871	459,545	553,243	520,653		469,070	-10%	
Aug	247,227	294,528	253,418	358,446	487,765		466,417	-4%	
Sept	196,459	198,457	242,582	304,094	233,047		275,046	18%	
Oct	212,952	199,800	194,287	273,825	340,246		262,323	-23%	
Nov	141,806	142,387	101,111	234,593	261,246		220,800	-15%	
Dec	124,849	125,532	183,191	255,803	276,256		268,080	-3%	
Jan	144,664	96,145	125,867	269,411	272,557		176,623	-35%	
Feb	210,617	236,630	147,396	289,685	225,344		288,303	28%	
Mar	192,775	137,600	126,869	243,709	335,610		229,522	-32%	
Apr	124,013	96,777	103,019	121,891	160,121		217,975	36%	
May	146,713	118,599	86,142	92,443	(373,197)			-100%	
June	137,873	107,632	66,245	139,043	136,914			-100%	
Total	2,179,588	2,145,958	2,089,672	3,136,186	2,876,562	2,500,000	2,874,160		115%

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	230,825	256,456	154,454	148,657	137,781		149,233	8%	
Aug	323,384	330,116	4,587,056	303,106	2,412,025		5,345,089	122%	
Sept	588,241	6,355,176	6,055,307	9,270,602	8,475,311		6,289,266	-26%	
Oct	9,281,074	7,120,293	5,054,052	5,297,786	4,820,497		9,065,677	88%	
Nov	19,756,075	21,747,375	20,844,718	22,004,593	23,371,285		20,721,693	-11%	
Dec	17,909,642	22,013,262	23,543,497	22,364,013	27,573,364		28,586,670	4%	
Jan	27,128,338	28,838,454	28,032,629	29,691,895	23,641,459		25,241,193	7%	
Feb	2,382,672	3,417,074	3,396,053	3,188,089	2,490,577		2,434,826	-2%	
Mar	1,662,549	1,581,948	1,727,280	1,960,896	1,571,872		1,297,910	-17%	
Apr	793,416	963,407	1,211,314	1,015,191	901,577		951,266	6%	
May	890,524	823,497	856,615	762,175	698,659			-100%	
June	651,001	650,373	777,308	663,476	639,597			-100%	
Total	81,597,742	94,097,431	96,240,283	96,670,479	96,734,004	99,458,578	100,082,823		101%